



# Office of the City Clerk

City Hall  
121 N. LaSalle St.  
Room 107  
Chicago, IL 60602  
[www.chicityclerk.com](http://www.chicityclerk.com)

## Legislation Text

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**File #:** Or2016-12, **Version:** 1

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Ordered, that the Committee on Finance is hereby authorized and directed to issue charitable solicitation (tag day) permits to the following organizations:

- A. Mercy Home For Boys & Girls March 1-31, 2016 Citywide
- B. Doctors Without Borders/Medecins Sans Frontieres January 14, 2016 - April 30, 2016  
Citywide
- C. Planned Parenthood Federation of America January 14, 2016 - April 30, 2016 Citywide

This order shall take effect and be in force from and after its passage.

Edward M. Burke Alderman, 14<sup>th</sup> Ward

**Document No.**

### **REPORT OF THE COMMITTEE ON FINANCE TO THE CITY COUNCIL CITY OF CHICAGO**

CHICAGO January 13, 2016

**To the President and Members of the City Council:**

Your Committee on Finance having had under consideration one (1) order authorizing three (3) applications for City of Chicago Charitable Solicitation (Tag Day) permits.

- A. Mercy Home For Boys & Girls March 1-31,2016 Citywide
- B. Doctors Without Borders/Medecins Sans Frontieres January 14,2016-April 30,2016 Citywide
- C. Planned Parenthood Federation of America January 14, 2016 - April 30, 2016 Citywide

having had the same under advisement, begs leave to report and recommend that your Honorable Body pass the ordinance(s)/order(s) transmitted herewith.

This recommendation was concurred in by of the members of the committee with

Respectfully submitted

Chairman

**Document No.**

**REPORT OF THE COMMITTEE ON FINANCE TO THE CITY COUNCIL CITY OF CHICAGO**

PERMIT,NO. 2016-01

**COMMITTEE ON FINANCE CHARITABLE SOLICITATION TAG  
DAY REQUEST FORM AND ROUTE SHEET**

**PERMIT NUMBER:** 2016-01

**GROUP NAME:** Mercy Home For Boys & Girls

**ADDRESS:** 1140 W. Jackson, Chicago, IL 60607

**TELEPHONE NUMBER:** 312-738-7560

**CONTACT PERSON:** Rev. Scott Donahue

**DATE WRITTEN REQUEST WAS RECEIVED:** November 23, 2015

**SOLICITATION DATE:** March 1-31,2016

**CITY COUNCIL DATE:** January 13, 2016

**COMPLETION OF FILE DATE:**

**STATEMENT OF RECEIPTS AND DISTRIBUTION RECEIVED:**

**DATE PERMIT LETTER WAS SENT TO ORGANIZATION:** January 13,2016

**VIOLATION (S)**

**COMMITTEE LETTER SENT:**

**COMPLY RECEIVED:**

**COMMENTS:**

**APPLICATION FOR CITY OF CHICAGO CHARITABLE SOLICITATION PERMIT**

(Please neatly print or type. In necessary in answering any question, please attach additional sheets.)

1. **Name of organization:** *A/I H"0 M £ R>£ BflYS \* &| |*  
*CM\SS\0N OF OUfL 1/rDV OF MEfKCVO Address:*  
*U4~0 W- TAIMSoN BIA/P. CM [Cft&O, IL (fiOWI*

**Telephone Number:** *c3lSO 73&- 7&fo0*

2. **Use the space below to list names, current positions, residence addresses and telephone numbers of the officers in the organization:**

*Pimsz £eer atm Crtsv.*

3. **List the date and approximate location(s) of solicitation:** *,3 ,.; / \_ (IvflCft&ID*  
*MAieaM FW\*PARK P/WrP£ MA^I\*. W» CT.fAK*

*hJUJ 51 06 IX-ISH PAmoe X™ML\m\ LOO? LOCATIONS*

4. **Approximately how many persons will be engaged in the solicitation?**

*\, 00b Voiuttrtms*

5. **Explain the methods your organization will use to solicit funds:**

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*uw- TrieY iuill VHSmmre \$mm£oc£ gncte&LS.AMOfoz pims.*

6. **Has your organization ever been allowed to solicit funds in prior years in the City of Chicago? If so, when?**

7. **Include the following with your application:**

- A. A copy of the registration statement filed with the Attorney General of the State of Illinois; or exemption issued by the Attorney General of the State of Illinois.
- B. A copy of the tag, badge, emblem or other token (if any) which will be distributed as part of the solicitation, or which will be used by your organization in its solicitation.

8. Please include any other relevant information which would assist the Committee on Finance in reviewing this application.

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APPLICATIONS MUST BE RECEIVED BY THE COMMITTEE ON FINANCE NO LATE THAN 30 DAYS PRIOR TO THE COMMENCEMENT OF THE SOLICITATION.

I/WE, THE OFFICER(S) OF THE ABOVE NAMED ORGANIZATION, CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. (NOTE: AT LEAST ONE OFFICER OF THE ORGANIZATION MUST SIGN AND VERIFY THIS APPLICATION.)

Signature ^ev ^sJc^tt^gn^JL^ Title 'Ituu/ch^-f J£LO Date/- /?-

Signature Title Date\_

Signature Title Date\_

HOLD HARMLESS AGREEMENT

The undersigned officer on behalf of the subject organization agrees to defend, indemnify, save and hold harmless the City of Chicago for any loss, liability, damage or cost which the City may incur due to the presence of volunteers of the subject organization on City premises for the purpose of charitable solicitations.

The subject organization assumes full responsibility for risk of bodily injury, death or property damage due to the negligence of the subject organization or otherwise resulting from conduct or activity related to the

participation in charitable solicitation on the public way.

The officer of the subject organization has read and voluntarily signs the hold harmless agreement and waiver of liability and indemnity agreement.

Name of organization

Signature of organization officer

Date

**Professional Addresses Board of Directors Mercy  
Home for Boys & Girls**

**1. Msgr. Michael Boland**

Administrator, President & CEO Catholic Charities 721 North LaSalle Street Chicago, IL 60610  
312-655-7032 312-655-0219 (fax) mboland@catholiccharities.net <mailto:mboland@catholiccharities.net>

Rich Daniels (Secretary)

Musical Director/City Lights Orchestra

City Lights Music Inc.

211 E. Ohio St., #2124

Chicago, IL 60611

312-644-0600

312-644-4640 (fax)

rdaniels@citylightsorchestra.com <mailto:rdaniels@citylightsorchestra.com>

Rev. L. Scott Donahue (President) President/CEO

Mercy Home for Boys & Girls 1140 West Jackson Boulevard Chicago, IL 60607

312-738-9240 312-738-0484 (fax) scodon@mercyhome.org <mailto:scodon@mercyhome.org>

4. Robert J. Greco (Treasurer)

Lie

**5. Edward J. Noha**

6. Joseph P. Nolan (Chairman) 847-512-3331

President/CEO jnolan@beverlycap.com <mailto:jnolan@beverlycap.com>

Beverly Capital LLC

3201 Old Glenview Road, Ste. 300

Wilmette, IL 60091

7. Darryl G. Schimeck 312-878-0802 President/CEO 312-339-4429 Optimer Brands

dschimeck@optimerbrands.com <mailto:dschimeck@optimerbrands.com> 300 W. Adams, Ste. 500

Chicago, IL 60606

OFFICE OF THE ATTORNEY GENERAL

June 19, 2015 STATE OF ILLINOIS

**Lisa Madigan**

ATTORNEY GENERAL

MISSION OF OUR LADY OF MERCY

A/K/A MERCY HOME FOR BOYS AND GIRLS

1140 WEST JACKSON BOULEVARD

CHICAGO, IL 60607

**RE: RE: Status of MISSION OF OUR LADY OF MERCY A/K/A MERCY HOME FOR BOYS AND GIRLS under the Illinois Charitable Laws CO# 01031077**

Dear Registrant:

This letter is pursuant to your request that the Attorney General confirm the status of MISSION OF OUR LADY OF MERCY A/K/A MERCY HOME FOR BOYS AND GIRLS under the Charitable Organization Laws.

This organization is currently registered with the Attorney General's Charitable Trust and Solicitations Bureau as CO# 01031077, and has been granted single religious exemption from filing annual financial reports with our office. Please let us know if you require further information.

Takiyah Martin Barnes, Compliance Officer

Charitable Trusts Bureau

100 West Randolph Street, 11th Floor

Chicago, Illinois 60601

Telephone: (312)814-2595

**Illinois Department of Revenue**

Central Registration Division

Sales Tax Exemption Section, 3-222

101 W. Jefferson Street

Springfield, Illinois 62777

217 782-8881

CHERYL MURPHY  
MERCY HOME FOR BOYS & GIRLS 1140 W  
JACKSON BLVD CHICAGO IL 60607

We have received your recent letter; and based on the information you furnished, we believe

MISSION OF OUR LADY OF MERCY INC DBA MERCY HOME FOR BOYS & G  
of  
CHICAGO, IL

is organized and operated exclusively for religious purposes.

Consequently, sales of any kind to this organization are exempt from the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax in Illinois.

We have issued your organization the following tax exemption identification number: E9956-8756-05. To claim the exemption, you must provide this number to your suppliers when purchasing tangible personal property for organizational use. This exemption may not be used by individual members of the organization to make purchases for their individual use.

This exemption will expire on February 1, 2020, unless you apply to the Illinois Department of Revenue for renewal at least three months prior to the expiration date.

Central Registration Division Illinois Department of  
Revenue

STS-49 (R-05/14) IL-492-3456 11-  
0000229

**Internal Revenue Service P.O. Box 2508 Cincinnati, OH 45201**

**Person to Contact:**

R. Meyer ID# 0110429

United States Conference of Catholic Bishops  
3211 4<sup>th</sup> Street, NE Washington, DC 20017-1194

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

53-0196617

**Group Exemption Number:**

0928

Dear Sir/Madam:

This responds to your May 19, 2015, request for information regarding the status of your group tax exemption.

Our records indicate that you were issued a determination letter in March 1946, that you are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, and are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(i).

With your request, you provided a copy of the Official Catholic Directory for 2015, which includes the names and addresses of the agencies and instrumentalities and the educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories, and possessions that are subordinate organizations under your group tax exemption. Your request indicated that each subordinate organization is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, and that no substantial part of their activities is for promotion of legislation. You have further represented that none of your subordinate organizations is a private foundation under section 509(a), although all subordinates do not all share the same sub-classification under section 509(a). Based on your representations, the subordinate organizations in the Official Catholic Directory for 2015 are recognized as exempt under section 501(c)(3) of the Code under GEN 0928.

Donors may deduct contributions to you and your subordinate organizations as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for federal estate and gifts tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Subordinate organizations under a group exemption do not receive individual exemption letters. Most subordinate organizations are not separately listed in Publication 78 or the EO Business Master File. Donors may verify that a subordinate organization is included

in your group exemption by consulting the Official Catholic Directory, the official subordinate listing approved by you, or by contacting you directly. IRS does not verify the inclusion of subordinate organizations under your group exemption. See IRS Publication 4573, Group Exemption, for additional information about group exemptions.

Each subordinate organization covered, in a group exemption should have its own EIN. Each subordinate organization must use its own EIN, not the EIN of the central organization, in all filings with IRS.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Tamera Ripperda

*Director, Exempt Organizations -*



Sincerely,

***Office of the General Counsel***

3211 FOURTH STREET, NE • WASHINGTON, DC 20017-1194 • 202-541-3300 • FAX 202-541-3337

June 4, 2015

Subordinate Organizations under USCCB Group Ruling (GEN: 0928)

2015 Group Ruling

Anthony Picarello, General Counsel rf<sup>7</sup> (Staff: Matthew Giuliano, Assistant General Counsel)

This memorandum relates to the annual Group Ruling determination letter issued to the United States Conference of Catholic Bishops ("USCCB") by the Internal Revenue Service ("IRS"), the most recent of which is dated May 29, 2015, with respect to the federal tax status of subordinate organizations listed in the 2015 edition of the Official Catholic Directory ("OCD").<sup>1</sup> As explained in greater detail below, this 2015 Group Ruling determination letter is important for establishing:

- 1) exemption of subordinate organizations under the USCCB Group Ruling from federal income tax; and ■
- 2) deductibility of contributions to such organizations for federal income, gift and estate tax purposes.

The 2015 Group Ruling determination letter is the latest in a series that began with the original determination letter of March 25, 1946. In the original 1946 letter, the Treasury Department affirmed the exemption from federal income tax of all Catholic institutions listed in the OCD for that year. Each year since 1946, in a separate letter, the 1946 ruling has been reaffirmed with respect to subordinate organizations listed in the current edition of the OCD.<sup>2</sup> The annual group ruling letter clarifies important tax consequences for Catholic institutions listed in the OCD, and should be retained for ready reference. Group Ruling letters from prior years establish tax consequences with respect to transactions occurring during those years.

Responsibilities under Group Ruling. Diocesan officials who compile OCD information for submission to the OCD publisher are responsible for the accuracy of such information; They must ensure that only qualified organizations are listed, that organizations are listed under their correct legal names, that organizations that cease to qualify are deleted promptly, and that newly-qualified organizations are listed as soon as possible.

<sup>1</sup> A copy of the most recent Group Ruling determination letter and this memo may be found on the USCCB website at [www.usccb.org/about/general-counsel/](http://www.usccb.org/about/general-counsel/) <<http://www.usccb.org/about/general-counsel/>> under "Tax and Group Ruling."

<sup>2</sup> Catholic organizations with independent IRS exemption determination letters are listed in the 2015 OCD with an asterisk (\*), which indicates that such organizations are not included in the Group Ruling.

## EXPLANATION

1. Exemption from Federal Income Tax. The latest Group Ruling determination letter reaffirms that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions that appear in the 2015 OCD and are -subordinate-or-ganiz-ations-under-the-Group Ruling are recognized-as-exempt-from federal income tax under section 501(c)(3) of the Code. The Group Ruling determination letter does not cover organizations listed with asterisks or any foreign organizations listed in the 2015 OCD.

*Verification of Exemption under Group Ruling. The latest Group-Ruling determination letter indicates that most subordinate organizations under a group tax exemption are not separately listed in Exempt Organizations Select Check ("EO Select Check") or the Exempt Organization Business Master File extract ("EO BMF"), both of which are available on [www.irs.gov](http://www.irs.gov) <<http://www.irs.gov>>; As a result, many subordinate organizations included in the USCCB Group Ruling are not included in various online databases (e.g., GuideStar) that are derived from the EO BMF. This does not mean that subordinate organizations included in the Group Ruling are not tax exempt, that contributions to them are not deductible, or that they are not eligible for grant funding from corporations, private foundations, sponsors of donor-advised funds or other donors that rely on online databases for verification of tax-exempt status. It does mean that a Group Ruling subordinate may have to make an extra effort to document its eligibility to receive contributions; The Group Ruling determination letter-states that donors may verify that a subordinate organization is included in the Group Ruling by consulting'the Official Catholic Directory or by contacting the USCCB directly. It also states that the IRS does not verify inclusion of subordinate organizations under the Group Ruling: Accordingly, neither subordinate organizations nor donors should contact the IRS to verify inclusion under the Group Ruling.*

Subordinate organizations should refer donors, including corporations, private foundations and sponsors of donor-advised funds, to the specific language in the Group Ruling determination letter regarding verification of tax-exempt status, and to IRS Publication 4573, Group Exemptions, available on the IRS'website at [www.irs.gov](http://www.irs.gov) <<http://www.irs.gov>>. Publication 4573 explains that: (1) the IRS does not determine which organizations are included in a group exemption; (2) subordinate organizations exempt under a group exemption do not receive their own IRS determination letters; (3) exemption under a group ruling is verified by reference to the official subordinate listing (e.g., the Official Catholic Directory); and (4) it is not necessary for an organization-included in a group exemption to be listed in EO- Select Check or the EO BMF, Although not required, organizations in the Group Ruling may be included in the EO BMF, and consequently, online databases derived from it.

2. Public Charity Status. The latest Group Ruling determination letter recognizes that subordinate organizations included in the 2015 OCD are public charities and not private foundations under section 509(a) of the Code, but that all subordinate organizations do not share the same public charity status under section 509(a). Therefore, although the USCCB is classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(i), that public charity status does not automatically extend to subordinate organizations covered under the Group Ruling.

## 2

Verification of Public Charity Status. Each subordinate organization in the Group Ruling must establish its own public charity status under section 509(a)(1), 509(a)(2) or 509(a)(3) as a condition to inclusion in the Group Ruling. Certain types of subordinate organizations included in the Group Ruling qualify as public charities by definition under the

Code. These are:

- - - churches and conventions or associations of churches under sections 509(a)(1) and 170(b)(1)(A)(i) (generally limited to dioceses, parishes and religious orders);
- elementary and secondary schools, colleges and universities under sections 509(a)(1) and 170(b)(1)(A)(ii); and
- hospitals under sections 509(a)(1) and 170(b)(1)(A)(iii).

Other subordinate organizations covered under the Group Ruling may qualify under the public support tests of either sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2). Verification of public charity classification under either of the support tests generally can be established by providing a written declaration of the applicable classification signed by an officer of the organization, along with a reasoned written opinion of counsel and a copy of Schedule A of Form 990/EZ, if applicable. Large institutional donors, such as private foundations and sponsors of donor-advised funds, may require this Verification prior to making a contribution or grant to be assured that the grantee is not a Type III nonfunctionally integrated supporting organization.<sup>3</sup> A subordinate organization included in the Group Ruling may want to file Form 8940, Request for Miscellaneous Determination, with the IRS to request a determination whether it is a publicly supported charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) or section 509(a)(2), or is a Type I or II supporting organization, in order to satisfy private foundations and sponsors of donor-advised funds regarding its public charity status.

3. Deductibility of Contributions. The latest Group Ruling determination letter assures donors that contributions to subordinate organizations listed in the 2015 OCD are deductible for federal income, gift, and estate tax purposes.

4. Unemployment Tax. As section 501(c)(3) organizations, subordinate organizations covered by the Group Ruling are exempt from federal unemployment tax. However, individual states may impose unemployment tax on subordinate organizations even though they are exempt from federal unemployment tax. Please refer to your local tax advisor any questions you may have about state unemployment tax.

5. Social Security Tax. All section 501(c)(3) organizations, including churches, are required to withhold and pay taxes under the Federal Insurance Contributions Act (FICA) for each employee.<sup>4</sup> However, services performed by diocesan priests in the exercise of their

<sup>3</sup> See Notice 2014-4, 2014-2 I.R.B. (January 6, 2014).

<sup>4</sup> Section 3121(w) of the Code permits certain church-related organizations to make an irrevocable election to avoid payment of FICA taxes, but only if such organizations are opposed for religious reasons to payment of social security taxes.

ministry are not considered "employment" for FICA (Social Security) purposes.<sup>5</sup> FICA should not be withheld from their salaries. For Social Security purposes, diocesan priests are subject to self-employment tax ("SECA") on their salaries as well as on the value of meals and housing or housing allowances provided to them.<sup>6</sup> Neither FICA nor income tax withholding is required on remuneration paid directly to religious institutes for members who are subject to vows of poverty and obedience and are employed by organizations included in the Official Catholic Directory.<sup>7</sup>

6. Federal Excise Tax. Inclusion in the Group Ruling has no effect on a subordinate organization's liability for

federal excise taxes. Exemption from these taxes is very limited. Please refer to your local tax advisor any questions you may have about excise taxes.

7. State/Local Taxes. Inclusion in the Group Ruling does not automatically establish a subordinate organization's exemption from state or local income, sales or property taxes. Typically, separate exemptions must be obtained from the appropriate state or local tax authorities in order to qualify for any applicable exemptions. Please refer to your local tax advisor any questions you may have about state or local tax exemptions.

8. : Form 990/EZ/N. All subordinate organizations included in the Group Ruling

must file Form 990, Return of Organization Exempt from Income Tax, Form 990-EZ, Short

Form Return of Organization Exempt from Income Tax, or Form 990-N, e-Postcard, unless they

are eligible for a mandatory pre-discovery exemption filing requirement. There is no

automatic exemption from the Form 990/EZ/N filing requirement simply because an

organization is independent

must use their own EIN to file Form 990/EZ/N. Do not use the EIN of the USSCB or an affiliated parish, diocese or bishop. Organizations must file a return by the 15th day of the fifth month after the close of an organization's fiscal year.<sup>8</sup> The following organizations are not required to file Form 990/EZ/N: (i) churches, and conventions or associations of churches; (ii) integrated auxiliaries;<sup>9</sup> (iii) the exclusively religious activities of religious orders; and (iv) schools below, college level affiliated, with a church or operated by a religious order.<sup>11</sup> Organizations should exercise caution to file a Form 990/EZ/N because they believe they are not required to do so. If IRS records indicate that the organization should file a Form 990/EZ/N each year (for example, the organization receives an IRS notice stating that it failed to file a return for a given year), then the organization may appear on the auto-revocation list notwithstanding its claim to being exempt from the filing requirement.

<sup>5</sup> I.R.C. § 3121(b)(8)(A). <sup>6</sup> I.R.C. § 1402(a)(8).

<sup>7</sup> Rev. Rul. 77-290, 1977-2 C.B. 26. See also OGC7LR CR Memorandum on Compensation of Religious, <<http://www.usccb.org/about/general-counsel/compensa>> (September 11, 2006).

<sup>8</sup> The penalty for failure to file the Form 990/EZ is \$20 for each day the failure continues, up to a maximum of \$10,000 or 5 percent of the organization's gross receipts; whichever is less. However, organizations with annual gross receipts in excess of \$1 million are subject to penalties of \$100 per day, up to a maximum of \$50,000. I.R.C. § 6652(c)(1)(A). There is no monetary penalty for failing to file or late-filing a Form 990-N.

<sup>9</sup> I.R.C. § 6033(a)(3)(A)(i); Treas. Reg. § 1.6033-2(h). "Treas. Reg. § 1.6033-2(g)(1)(vii).

Which form an organization is required to file usually depends on the organization's gross receipts or the fair market value of its assets.

Gross receipts or fair market value of assets    Return required

Gross receipts normally not more than \$50,000 (regardless of total assets) 990-N (but may file a Form 990 or 990-EZ)

Gross receipts < \$200,000, and Total assets < \$500,000 990-EZ (but may file a Form 990)

Gross receipts > \$200,000, or 990 TotalAssets > \$500,000

Special Rules for Section 509(a)(3) Supporting Organizations. Every supporting organization described in section 509(a)(3) included in the Group Ruling must file a Form 990 or Form 990-EZ (and not Form 990-N) each year, Unless (i) the organization can establish that it is an integrated auxiliary of a church within the meaning of Treas. Reg. § 1.6033-2(h) (in which case the organization need not file Form 990/EZ or Form 990-N); or (ii) the organization's gross receipts are normally not more than \$5,000, in which case, the religious supporting organization may file Form 990-N in lieu of a Form 990 or Form 990-EZ.

Automatic Revocation for Failure to File a Required Form 990/EZ/N. Any organization that does not file a required Form 990/EZ/N for three consecutive years automatically loses its tax-exempt status under section 6033(j). If an organization loses its tax-exempt status under section 6033(j), it must file an application (Form 1023) with the IRS to reinstate its tax-exempt status. See the IRS website (charities and non-profits) at <http://www.irs.gov/Charities-&-Non-Profits/> for information on automatic revocation, including the current list of revoked organizations and guidance about reinstatement of exemption.

Public Disclosure and Inspection. Subordinate organizations required to file Form 990/EZ<sup>13</sup> must upon request make a copy of the form and its schedules (other than contributor lists) and attachments available for public inspection during regular business hours at the organization's principal office and at any regional or district offices having three or more employees. Form 990/EZ for a particular year must be made available for a three year period beginning with the due date of the return.<sup>14</sup> In addition, any organization that files Form 990/EZ must comply with written or in-person requests for copies of the form. The organization may impose no fees other than a reasonable fee to cover copying and mailing costs. If requested, copies of the forms for the past three years must be provided. In-person requests must be

<sup>13</sup>Form 990-N is available for public inspection at no cost through the IRS website at [www.irs.gov](http://www.irs.gov) <http://www.irs.gov>.

<sup>14</sup>The penalty for failure to permit public inspection of the Form 990 is \$20 for each day during which such failure continues, up to a maximum of \$10,000. I.R.C. § 6652(c)(1)(C).

satisfied on the same day. Written requests must be satisfied within 30 days.<sup>15</sup>

Public Disclosure of Form 990-T. Form 990-T, Exempt Organization Unrelated Business Income Tax Return, for organizations exempt under section 501(c)(3) (which includes all organizations in the USCCB Group Ruling) is subject to similar<sup>16</sup> public inspection and copying rules that apply to Forms 990/EZ.

Group Returns. USCCB does not file a group return Form 990 on behalf of any organizations in the Group Ruling. In addition, no subordinate organization under the Group Ruling is authorized to file a group return for its own affiliated group of organizations.

For more information, refer to Annual Filing Requirements for Catholic Organizations, available at [www.usccb.org/about/general-counsel/](http://www.usccb.org/about/general-counsel/) <http://www.usccb.org/about/general-counsel/> under "Tax and Group Ruling."

9. *Certification of Racial Nondiscrimination by Private Schools in Group Ruling.* Revenue Procedure 75-50<sup>17</sup> sets forth notice, publication, and recordkeeping requirements regarding racially, nondiscriminatory policies with which private schools, including church-related schools, must comply as a condition of establishing and maintaining exempt status under section-501 (c)(3); of the Code., Under Rev. Prop. 75-50 private schools are required to file an annual: certification of racial nondiscrimination with the IRS. For private schools not required to; file Form 990 the annual .certification must be filed on Form 5578, Annual<sup>^</sup>. Certification of Racial Nondiscrimination, for a Private. School Exempt from Federal Income Tax. This form is available at [www.irs.gov](http://www.irs.gov) <<http://www.irs.gov>>. Form 5578 must be filed by the 45th day of the fifth month following the close of the fiscal year. Form 5578 may be filed by an individual school, or; by the diocese on behalf of all schools operated under, diocesan auspices. The requirements. of Rev. Proc. 75-50 remain in effect and must be complied with by all .schools ... listed in the 0(2D. •Diocesan or school, officials -should ensure that the requirements of Pko.c. 75-50 are met since failure to do so could jeopardize the of the school

and, in: the case of a; school not legally, separate from the church, the tax-exempt status of the church itself. For more information, refer to Annual. Filing Requirements for Catholic Organizations, available at [www.usccb.org/about/general-counsel/](http://www.usccb.org/about/general-counsel/) <<http://www.usccb.org/about/general-counsel/>> under <<http://www.usccb.org/about/general-counsel/>> "Tax and Group Ruling."

<sup>15</sup> 1.R.G. § 6104(d). Generally, a copy of an organization's exemption application; and supporting documents must be <<http://www.usccb.org/about/general-counsel/>> provided, on the same basis. However, since organizations included in the Group Ruling, do not file exemption applications with the IRS, nor did the USCCB, organizations included, in the Group Ruling should respond to, requests for public inspection and written or in-person requests for copies by providing a copy of the page of the current OCD on which they are listed. If a covered organization does not have a copy of the current OCD, it has two weeks within which to make it available for inspection and to comply with in-person requests for copies. Written requests must be satisfied within the general time limits.

<sup>16</sup> Only the Form 990-T itself, and any schedules, attachments, and supporting documents that relate to the imposition of tax on the unrelated business income of the organization, are required to be made available for public inspection.

<sup>17</sup> 1975-2 C.B. 587.

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10. **Lobbying Activities.** Subordinate organizations under the Group Ruling may lobby for changes in the law, provided such lobbying is not more than an insubstantial part of their total activities. Attempts to influence legislation both directly and through grassroots lobbying are subject to this restriction. The term "lobbying" includes activities in support of or in opposition to referenda, constitutional amendments, and similar ballot initiatives. There is no distinction between lobbying activity that is related to a subordinate organization's exempt purposes and lobbying that is not. There is no fixed percentage that constitutes a safe harbor for "insubstantial" lobbying. Please refer to your local tax advisor any questions you may have about permissible lobbying activities. For more information, refer to Political Activity and Lobby .Guidelines' for Catholic Organizations; available at [www.usccb.org/about/general-counsel/](http://www.usccb.org/about/general-counsel/) <<http://www.usccb.org/about/general-counsel/>> under "Tax and Group Ruling." :

11. **Political Activities.** Subordinate organizations under, the Group Ruling may not

participate or intervene in any political campaign on behalf of or in opposition to any candidate for public office. Violation of the prohibition against political campaign intervention can jeopardize the organization's tax-exempt status.;"In addition to revoking tax-exempt status, IRS may also impose excise taxes on an exempt organization and its managers on account of political expenditures. Where there has been a flagrant violation, the IRS has authority to seek an injunction against the exempt organization and immediate assessment of taxes due. Please refer to your local tax advisor any question's you may have about political campaign intervention. For more information, refer to Political Activity and Lobby Guidelines for Catholic Organizations, available at [www.usccb.org/about/general-catholic-organizations/](http://www.usccb.org/about/general-catholic-organizations/) under "Tax and Group Ruling."

*v 12; Group Exemption Number ("GEN"). The group exemption number or GEN, assigned to the USCCB Group Ruling is 0928. This number must be included on each Form 990/EZ, Form 990-T, and Form 990-EZ.* We advise against using GEN 0928 on Form SS-4; Request for Employer Identification Number, because in the past this has resulted in the IRS improperly including the USCCB as part of the subordinate organization's name in IRS records.

13. Employer-Identification Numbers ("EINs"). Each subordinate organization under the Group Ruling must have and use its own EIN. Do not use the EIN of the USCCB or an affiliated parish, diocese or other organization in any filings with IRS (e.g., Forms 941, W-2, 1099, or 990/EZ) or other financial documents. In addition, subordinate organizations may not use USCCB's EIN in order to qualify for online donations, grants or matching gifts.

<sup>18</sup> The IRS has expressed concern about organizations covered under the Group Ruling that fail to include the group exemption number (0928) on their Form 990/EZ/T filings, particularly the initial filing.

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PERMIT NO. 2016-2

**COMMITTEE ON FINANCE CHARITABLE SOLICITATION TAG  
DAY REQUEST FORM AND ROUTE SHEET**

**PERMIT NUMBER:** 2016-2

**GROUP NAME:** Doctors Without Borders/Medecins Sans Frontieres

**ADDRESS:** 333 7<sup>th</sup> Avenue, 2<sup>nd</sup> Floor, New York, NY 10001

**TELEPHONE NUMBER:** 212-679-6800

**CONTACT PERSON:** Jason Cone

**DATE WRITTEN REQUEST WAS RECEIVED:** December 15, 2015

**SOLICITATION DATE:** January 14, 2016 - April 30, 2016

**CITY COUNCIL DATE:** January 13, 2016

**COMPLETION OF FILE DATE:**

**STATEMENT OF RECEIPTS AND DISTRIBUTION RECEIVED:**

**DATE PERMIT LETTER WAS SENT TO ORGANIZATION:** January 13, 2016

**VIOLATION (S)**

**COMMITTEE LETTER SENT:**

**COMPLY RECEIVED:**

**COMMENTS:**

**APPTJCATIC^r FOR CTTY OF CHICAGO CHARITABLE SOUCTBVnON PERMIT**

(Please neatly print or type. If necessary in answering any question, please attach other sheets.)

1. **Name of organization:** Doctors Without Borders/Medecins Sans Frontieres (MSF)

**Address:** 333 7th Ave, Floor 2, New York, NY 10001 **Telephone**

**Number:** (212)679-6800

2. **Use the space below to list names, current positions, residence addresses and telephone' numbers of the officers in the organization:**  
Jason Cone, Executive Director, (212) 679-6800  
Thomas Kurmann, Director of Development, (212) 679-6800  
Andreu Maldonado, Director of Finance, (212) 679-6800
3. **List the date and approximate location (s) of solicitation?**  
January 14, 2016 - April 30, 2016 in the following approximate locations: The Loop, Wicker Park, Andersonville, near South Side, Logan Square, the Magnificent Mile and Oak Park.
4. **Approximately how many persons will be engaged in the solicitation? Team will consist of anywhere from 6 to 20 people.**
5. **Explain the methods your organization will use to solicit funds:**  
Street canvassing - our team will engage in conversation with people who choose to stop and speak with us about Doctors Without Borders' medical humanitarian work in more than 60 countries, and how they can help.
6. **Was your organization ever allowed to solicit funds in prior years in the City of Chicago? If so, when?**  
Yes, in 2010 and 2015.
7. **Include the following with your application:**
  - A. **A copy of the registration statement filed with the Attorney General of the State of Illinois; or exemption isreied by the Attorney General of the State of Illinois.**
  - B. **A facsimile of the tag, badge, emblem or other token (if any) which will be distributed as part of the solicitation, or which will be used by your organization in its solicitation. Nq tgg Qr emb|em wj|| be distributed.**
8. **Please include any other relevant information which would assist the Committee on Finance in reviewing this application.**

**APPUCATIONS MUST BE RECEIVED BY THE COMMITTEE ON FINANCE NO LATER THAN 30 DAYS PRIOR TO THE COMMENCEMENT OF THE SOIJEICATION.**

**I/WE, OFFICER(S) OF THE ABOVE NAMED ORGANIZATION, CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. (NOTE: AT LEAST ONE OFFICER OF THE ORGANIZATION MJST SIGN AND VERIFY THIS APPLICATION.)**

signature      jfs^      Director of      ^ 12/15/2015  
y<^^^Title Development

S ■

Signature      Title      Date  
HOLD HARMLESS AGREEMENT

The undersigned officer on behalf of the subject organization agrees to defend, indemnify, save and hold harmless the City of Chicago for any loss, liability, damage or cost which the City may incur due to the presence of volunteers of the subject organization on City premises for the purpose of charitable solicitations.

The subject organization assumes full responsibility for risk of bodily injury, death or property damage due to the negligence of the subject organization or otherwise resulting from conduct or activity related to the participation in . charitable solicitation on the public way.

The officer of the subject organization has read and voluntarily signs the hold harmless agreement and waiver of liability and indemnity agreement.

Doctors Without Borders/Medecins Sans Frontiers (MSF)

12/15/2015 Date

Name of organization

SflP-09-15 05:47pm From-

T-MW P.02/02 F-583

**OFFICE OF THE ATTORNEY GENERAL**

September 9, 2015

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**Lisa Matfigan**  
ATTORNEY GENERAL

MEDECENS SANS FRONTIERES USA, INC. D/B/A  
DOCTORS WITHOUT BORDERS 333 7TH AVE 2ND FL  
NEW YORK, NY 10001

**RE: RE: Status of MEDECINS SANS FRONTIERES USA, INC. D/B/A DOCTORS  
WITHOUT BORDERS under the Illinois Charitable Laws CO# 01025206**

Dear Registrant:

This lener is pursuant to your request that the Attorney General confirm the status of MEDECINS SANS FRONTIERES USA, INC. D/B/A DOCTORS WITHOUT BORDERS under the Charitable Organization Laws.

This organization is currently registered with the Attorney General's Charitable Trust and Solicitations Bureau as CO# 01025206. It is current in the filing of its financial reports, having filed its report for the period ended December 31,2014. Please Jet as know if you require further information.

Sincerely,

Takiyah Martin Barnes, Compliance Officer  
Charitable Trusts Bureau  
100 West Randolph Street, 11th Floor  
Chicago, Illinois 60601  
Telephone: (312)814-2595

PERMIT NO. 2016-3

**COMMITTEE ON FINANCE CHARITABLE SOLICITATION TAG  
DAY REQUEST FORM AND ROUTE SHEET**

**PERMIT NUMBER:** 2016-3

**GROUP NAN**Planned Parenthood Federation of America, Inc.

**ADDRESS:** 434 W. 33<sup>rd</sup>, New York, NY 10001

**TELEPHONE NUMBER:** 212-541-7800

**CONTACT PERSON:** Cecile Richards

**DATE WRITTEN REQUEST WAS RECEIVED:** December 30,2015

**SOLICITATION DATE:** January 14, 2016 - April 30, 2016

**CITY COUNCIL DATE:** January 13, 2016

**COMPLETION OF FILE DATE:**

**STATEMENT OF RECEIPTS AND DISTRIBUTION RECEIVED:**

**DATE PERMIT LETTER WAS SENT TO ORGANIZATION:** January 13, 2016

***VIOLATION (S)***

**COMMITTEE LETTER SENT:**

**COMPLY RECEIVED:**

**COMMENTS:**

**APPLICATION FOR CITY OF CHICAGO CHARITABLE SOLICITATION PERMIT**

(Please neatly print or type. In necessary in answering any question, please attach additional sheets.)

Name of organization: *pjtfnned Ptrertfttod federation America*

Address: *Lj\$lj ^r.jlj tiV^H/ft A"/1000l*

Telephone Number: *J*

2. Use the space below to list names, current positions, residence addresses and telephone numbers of the officers in the organization:

*cecH wflwte. President, we6t3\$rrf\_t Ne^yvryiMicjotil  
iQ>\*>w*

*strew, HtoVvftjftsi woo)*

3. List the date and approximate location(s) of solicitation:

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4. Approximately how many persons will be engaged in the solicitation? *6tyUflr-£j*

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5. Explain the methods your organization will use to solicit funds:

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*Planned fmnttvod tiaeriind tm^rvo^ campagne^nc*

6. Has your organization ever been allowed to solicit funds in prior years in the City of Chicago? If so, when?

7. Include the following:  
A. A copy of the registration statement filed with the Attorney General of the State of Illinois; or exemption issued by the Attorney General of the State of Illinois.

- B. A copy of the tag, badge, emblem or other token (if any) which will

be distributed as part of the solicitation, or which will be used by your organization in its solicitation.

8. Please include any other relevant information which would assist the Committee on Finance in reviewing this application.

**APPLICATIONS MUST BE RECEIVED BY THE COMMITTEE ON FINANCE NO LATE THAN 30 DAYS PRIOR TO THE COMMENCEMENT OF THE SOLICITATION.**

**I/WE, THE OFFICER(S) OF THE ABOVE NAMED ORGANIZATION, CERTIFY THAT THE INFORMATION FURNISHED IN THIS STATEMENT AND ALL ATTACHED SHEETS IS TRUE AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE. (NOTE: AT LEAST ONE OFFICER OF THE ORGANIZATION MUST SIGN AND VERIFY THIS APPLICATION.)**

Signature

Title

Date\_

Signature

Title

Date\_

HOLD HARMLESS AGREEMENT

The undersigned officer on behalf of the subject organization agrees to defend, indemnify, save and hold harmless the City of Chicago for any loss, liability, damage or cost which the City may incur due to the presence of volunteers of the subject organization on City premises for the purpose of charitable solicitations.

The subject organization assumes full responsibility for risk of bodily injury, death or property damage due to the negligence of the subject organization or otherwise resulting from conduct or activity related to the participation in charitable solicitation on the public way.

The officer of the subject organization has read and voluntarily signs the hold harmless agreement and waiver of liability and indemnity agreement.

Signature of organization officer

Date f /

Name of organization

Apr 7 2015 02:52pm P084/004

**Coplllevltz & Canter Fax:818-472-5008**

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**OFFICE OF THE ATTORNEY GENERAL**  
**STATE OF ILLINOIS**

Lisa Madigan

Attorney General

**PLANNED PARENTHOOD FEDERATION OF AMERICA, INC.**

434 W. 33RD STREET

NEW YORK, NY 10001

**RE: RE: Status of PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. under the Illinois Charitable Laws CO# 01009083**

Dear Registrant:

This letter is pursuant to your request that the Attorney General confirm the status of PLANNED PARENTHOOD FEDERATION OF AMERICA, INC. under the Charitable Organization Laws.

This organization is currently registered with the Attorney General's Charitable Trust and Solicitations Bureau as COS 01009083. It is current in the filing of its financial reports, having filed its report for the period ended June 30, 2014. Please let us know if you require further information.

Takiyah Martin Barnes, Compliance Officer

Charitable Trusts Bureau

100 West Randolph Street. 11th Floor

Chicago, Illinois 60601

Telephone; (312) 814-2595